

RESPONSE UNDER 37 C.F.R. § 1.116  
EXPEDITED PROCEDURE  
GROUP ART UNIT 2627

DOCKET NUMBER  
60303.55/ok

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

<p>Applicant: <b>Taisuke HIROOKA et al.</b></p> <p>Application No.: <b>10/559,704</b></p> <p>Confirmation No.: <b>1845</b></p> <p>Filing or 371(c) Date: <b>December 7, 2005</b></p> <p>Title: <b>SUBSTRATE WITH INTERMEDIATE LAYER FOR THIN-FILM MAGNETIC HEAD AND METHOD OF MANUFACTURING THE SUBSTRATE WITH INTERMEDIATE LAYER</b></p>	<p>Art Unit: <b>2627</b></p> <p>Examiner: <b>C. Garcia</b></p>
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**AMENDMENT AFTER FINAL REJECTION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 31, 2011, please amend the above-identified application as follows:

☐ **Amendments to the specification** begin on page      of this paper.

☒ **Amendments to the claims** are reflected in the listing of the claims which begins on page **2** of this paper.

☐ **Amendments to the drawings** begin on page      of this paper and include an attached replacement sheet. An **Appendix** including the amended drawing figures is attached following page      of this paper.

☒ **Remarks/Arguments** begin on page **6** of this paper.

Please note, if a box is not checked, then no corresponding amendment is being made.